# Exhibit 63

#### PRIVILEGED AND CONFIDENTIAL; PREPARED AT THE REQUEST OF COUNSEL; SUBJECT TO FRE 408

## Value under Article X, Section 10.9

(\$ in Millions)

Tracker as of February 10, 2019

Borrowing Base Start Date for Roll-Forward	2/2/2019		

Inventory as of 2/10/19
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	Beginning	Receipts	COGS	Ending
Total Stock Ledger Inventory as of February 2, 2019				\$1,637
Total Inventory Receipts and COGS on February 3, 2019	1,637	4	(10)	1,631
Total Inventory Receipts and COGS on February 4, 2019	1,631	7	(8)	1,630
Total Inventory Receipts and COGS on February 5, 2019	1,630	7	(8)	1,628
Total Inventory Receipts and COGS on February 6, 2019	1,628	7	(8)	1,628
Total Inventory Receipts and COGS on February 7, 2019	1,628	11	(8)	1,631
Total Inventory Receipts and COGS on February 8, 2019	1,631	5	(9)	1,627
Total Inventory Receipts and COGS on February 9, 2019	1,627	0	(13)	1,615
Total Inventory Receipts and COGS on February 10, 2019	1,615	4	(9)	\$1,609
Less: Remaining GOB Inventory:				(\$62)
Plus: Amazon Inventory				9
Adj. Total Stock Ledger Inventory as of February 10, 2019:				\$1,557

### Est. Credit Card Receivables as of 2/10/19

	Ending
First Data Receivables	\$101
Amex Receivables	9
Discover Receivables	4
Citi Receivables	1
Adjustment for Unposted Transactions	(55)
Total Credit Card Receivables	\$60
Pharmacy Receivables as of 2/8/19	
Pharmacy Receivables	\$11
Pharmacy Scripts	37
Total Pharmacy Receivables	\$47
Summary - Total Value under Article X	
Deliverable Value under Article X, Section 10.9	\$1,664
Closing Threshold	\$1,657

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Cushion / (Gap)

 ${\tt CONFIDENTIAL\_DO\ NOT\ DISTRIBUTE}$ 

7/17/2019 CYRUS\_507B\_00000001 18-23538-shl Doc 5023-20 Filed 08/28/19 Entered 08/28/19 18:12:26 Exhibit 63 Pg 3 of 6

## 1L Debt

	<u>Amount</u>	% of Total
Wells LC	\$29,293,212	3%
BAML LC	88,296,093	10%
Revolver	219,048,719	26%
TL	513,118,726	60%
Total	849,756,751	100%
FILO	125,000,000	100%
Total	\$125,000,000	100%

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## 2L Debt

	Total O/S + Accrued	% of Total
Term Loan	\$332,627,555.30	30%
Line of Credit	527,954,692	48%
Alternative (OZ)	46,803,791	4%
6 5/8th PIK Notes	184,965,819	17%
Total	\$1,092,351,857.26	100%

Demousing Deep Oration-to				Date:		10/18/201
Borrowing Base Certificate As of October 13, 2018 (millions)	s	ears		(mart	Cor	nsolidated
migrature man Charle Ladinar					œ.	0.576.0
nventory per Stock Ledger Home Services	\$	114.6			\$ \$	2,576.2 114.6
onle Services  otal Stock Ledger Inventory	Ψ	114.0			\$	2,690.8
ess Ineligible Inventory:					φ	2,090.0
Consigned Inventory	\$	_	\$	2.2	\$	2.2
Inventory in Foreign Location	\$	_	\$	-	\$	-
Store Closure Sale inventory in excess of four weeks	\$	11.9	\$	6.9	\$	18.9
Inventory paid for in advance of shipment	\$	82.2	\$	1.4	\$	83.7
Live plants, nursery, floral	\$	-	\$	1.3	\$	1.3
Seafood	\$	-	\$	-	\$	-
Restaurant	\$	-	\$	0.3	\$	0.3
Readers Market	\$	-	\$	1.6	\$	1.6
Wholesaler Frt/Fees	\$	-	\$	-	\$	-
Gasoline	\$	-	\$	-	\$	-
50% Home Services	\$	57.3	\$	-	\$	57.3
Other	\$	-	\$	-	\$	-
Eligible Inventory before Reserves					\$	2,525.6
Less Inventory Reserves:	•		•		•	
Shrink	\$	-	\$	-	\$	-
In-Transit Reserve	\$	103.3	\$	41.2	\$	144.6
Fabrilland and all in Transpit Incometes.	•	400.0	•	44.0	•	4447
Fotal Imported In-Transit Inventory	\$	103.3	\$	41.2	\$	144.6
% Relating to SRAC L/C's	<u></u>	7.4%	•	7.4%	œ.	10 =
SRAC L/C's Add: SRAC L/C's (net of 2.73% reserve)	\$ \$	7.7 7.5	\$	3.1 3.0	\$ \$	10.7 10.4
Add. SNAC LIC'S (Het of 2.75 % leserve)	Φ	7.5	φ	3.0	φ	10.5
Net Eligible Inventory					\$	2,391.5
NOLV					Ψ	88.709
Advance Rate (Lesser of 70% or 80% of NOLV)						70.009
nventory Availability					•	1,674.0
					\$	
TVOIROS / TVUIROSINS					_ ·	1,074.0
Eligible Credit Card Receivables	\$	41.1	\$	13.7	\$	54.8
Eligible Credit Card Receivables	\$	41.1	\$	13.7	-	
Eligible Credit Card Receivables Advance Rate	\$	41.1	\$	13.7	\$	54.8 859
Eligible Credit Card Receivables Advance Rate	\$	41.1	\$	13.7	-	54.8
	\$	41.1	\$	13.7	\$	54.8 859
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable		41.1			\$	54.8 859 46.5
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable		41.1	\$		\$	54.8 859 46.8
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age		41.1	\$	14.5	\$	54.8 859 46.5
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable .ess Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables		41.1	\$	14.5 2.5 1.0	\$ \$	54.8 859 46.5 14.5 2.5 1.0
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities		41.1	\$	14.5 2.5	\$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.5
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States		41.1	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.5 1.0
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities		-	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.5 1.0
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other		-	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.5 1.0 -
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable .ess Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable		-	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 85% 46.5 14.5 1.0 - 0.5
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable		41.1	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 85° 46.5 14.5 1.0 - 0.5 -
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate		41.1	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 85° 46.5 14.5 2.5 1.0 - 0.5 - 10.5 85°
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate		-	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 85° 46.5 14.5 2.5 1.0 - 0.5 - 10.5 85°
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Let Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability		-	\$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$	54.8 85° 46.5 14.5 2.5 1.0 - 0.5 - 10.5 85°
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability	\$	41.1	\$ \$ \$ \$	14.5 2.5 1.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 85° 46.5 14.5 1.0 - 0.5 - 10.6 85°
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Charmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Chird Party Pharmacy Accounts Receivable Availability  Availability Reserves	\$	-	\$	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$	54.8 85° 46.8 14.8 2.8 1.0 - 0.8 85° 8.
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Charmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%)	\$	16.7	\$ \$ \$ \$	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 859 46.6 14.5 2.6 1.0 - 0.6 - 10.6 859 8.
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months)	\$	16.7 2.1	\$ \$\$ \$	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.6 1.0 - 0.6 - 10.6 859 8.
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Charmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Chird Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months) PACA/PASA	\$ \$\$\$	16.7 2.1 15.0	\$ \$\$ \$	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 85° 46.6 14.8 2.8 1.0 - 0.8 - 10.8 85° 8.
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Charmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months)	\$ \$ \$ \$ \$ \$	16.7 2.1 15.0 1.4	\$ \$\$ \$	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 85° 46.5 14.5 1.0 - 0.5 - 10.6 85° 8.
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Charmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months) PACA/PASA Credit Card Receivables owed to PR SHIP Customer Deposits	* * * * * * * * * * * * * * * * * * * *	16.7 2.1 15.0 1.4	* * * * * * * * * * * * * * * * * * * *	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 859 46.8 14.8 2.8 1.0 - 0.8 10.8 859 8. 19.8 5.7 15.3 3.6 0.0
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Charmacy Accounts Receivable Less Ineligibles:  Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months) PACA/PASA Credit Card Receivables owed to PR SHIP Customer Deposits Installation Customer Deposits	* * * * * * * * * * * * * * * * * * * *	16.7 2.1 15.0 1.4 -	\$ \$\$ \$	14.5 2.5 1.0 0.5	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 859 46.6 14.5 2.6 1.0 - - 10.5 859 8. 19.5 5.7 15.3 0.0
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Fhird Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months) PACA/PASA Credit Card Receivables owed to PR SHIP Customer Deposits	* * * * * * * * * * * * * * * * * * * *	16.7 2.1 15.0 1.4 - 0.1 15.0	* * * * * * * * * * * * * * * * * * * *	2.8 3.5 0.2 1.9 0.0 0.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.5 1.0 -
Eligible Credit Card Receivables Advance Rate  Credit Card Availability  Pharmacy Accounts Receivable Less Ineligibles: Outstanding for more than 90 days past invoice date or 60 days past due Cross-Age Disputed Pharmacy Receivables Medicare, Medicaid, or other Governmental Authorities Pharmacy Receivables due from outside United States Other  Net Eligible Pharmacy Accounts Receivable Advance Rate  Third Party Pharmacy Accounts Receivable Availability  Availability Reserves Gift Card Liability (50%) 2 Months Store Rent Reserve (Landlord Lien States WA, VA, PA) Unshipped Customer Deposits (15%) DC Rent Reserve (2 months) PACA/PASA Credit Card Receivables owed to PR SHIP Customer Deposits Installation Customer Deposits	* * * * * * * * * * * * * * * * * * * *	16.7 2.1 15.0 1.4 - 0.1 15.0 1.6	* * * * * * * * * * * * * * * * * * * *	2.8 3.5 0.2 1.9 0.0 0.0	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	54.8 859 46.5 14.5 2.5 1.0 - 0.5 - 10.5 859 8. 19.5 5.7 15.3 3.3 0.0 0.1

<sup>(1)</sup> Includes inventory in trailers on premises at DCs. (2) Adjusted for Decon to DC Inventory (net of reserves)

## Preliminary 507(b) Calculation

(\$ in Millions)

	Historical NOLV
10/13/15 Borrowing Base (Filed 10/18/18)	
Net Eligible Inventory	\$2,392
NOLV	92%
Liquidation Value of Net Eligible Inventory	\$2,200
Plus: CC Receivables	\$55
Plus: Pharmacy Receivables	11
Less: Ineligible Inventory & Reserves	(107)
Net Collateral Value	\$2,159
September 30 2018 - Monthly Ending Cap Table	
ABL Revolving Credit Facility <sup>1</sup>	(\$836)
ABL Term Loan B	(571)
ABL Normal Course LC	(121)
FILO	(125)
Citi LC <sup>2</sup>	(176)
Total 1L	(\$1,828)
507(b) Calculation	
Implied 2L Recovery	\$331
Less: 2L Recovery (Wind Down)	0
Est. 2L 507(b) Claim	\$331

<sup>(1)</sup> Revolver amount outstanding as of 10/15/18

<sup>(2)</sup> Preliminary estimate of liability: \$271mm of written LCs reduced by \$75mm of workers' comp and \$20mm customs bond

<sup>(3)</sup> From Company estimate provided with estimated expenses